

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
W. R. GRACE & CO., et al.,¹)
Debtors.) Case No. 01-01139 (JKF)
) (Jointly Administered)
)
) **Objection Deadline:** _____, 2008,
 at ____:00 p.m. (prevailing eastern time)

**SUMMARY APPLICATION OF LATHAM & WATKINS LLP FOR
COMPENSATION FOR SERVICES AND REIMBURSEMENT OF EXPENSES AS
SPECIAL TAX COUNSEL TO W. R. GRACE & CO., ET AL., FOR THE
PERIOD FROM JANUARY 1, 2008, THROUGH JANUARY 31, 2008**

Name of Applicant: Latham & Watkins LLP ("L&W")

Authorized to Provide Professional Services to: W. R. Grace & Co., et al., Debtors and
Debtors-in Possession

Date of Retention: Retention Order entered June 16, 2004,
effective nunc pro tunc from April 1, 2001,
Order Authorizing Expansion entered
March 27, 2006,

Period for which compensation and reimbursement is sought: January 1, 2008 through January 31, 2008

Amount of Compensation sought as actual, reasonable and necessary: \$8,335.00

Amount of Expense Reimbursement sought as actual, reasonable and necessary: \$0.47

This is a(n) X monthly, ___ interim, ___ final application.

¹ The debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circé Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darez Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester new Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homec International, Inc., Koontenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc.), Grace JVII, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc.), E&C Liquidating Corp., Emerson & Cuming, Inc., Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

The total time expended for the preparation of this application is approximately 1 hours, and the corresponding estimated compensation *that will be requested in a future application* is approximately \$400.00.

This is the first monthly application for interim compensation of services for the January-March 2008 quarter that Latham & Watkins LLP has filed with the Bankruptcy Court in the Chapter 11 Cases. The following applications have been filed previously in the Chapter 11 Cases:

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
On or about August 9, 2004	December 2003 – June 2004	\$211,719.00	\$6,927.50	All fees approved	\$6,897.50 approved
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On or about January 13, 2006	November 1, 2005 - November 30, 2005	\$73.50	\$6.45	All fees approved	All expenses approved
On or about October 20, 2006	June 1, 2006 - June 30, 2006	\$16,407.50	\$0.00	All fees approved	All expenses approved
On or about October 20, 2006	July 1, 2006 - July 31, 2006	\$16,122.50	\$35.61	All fees approved	All expenses approved
On or about October 20, 2006	August 1, 2006 - August 31, 2006	\$13,317.50	\$6.18	All fees approved	All expenses approved
On or about October 20, 2006	September 1, 2006 - September 31, 2006	\$3,347.00	\$4.79	All fees approved	All expenses approved
On or about October 20, 2006	October 1, 2006 - October 31, 2006	\$2,571.00	\$4.34	All fees approved	All expenses approved
On or about October 20, 2006	November 1, 2006 - November 30, 2006	\$2,862.50	\$0.00	All fees approved	All expenses approved
On or about March 30, 2007	December 1, 2006 - December 31, 2006	\$2,332.50	\$0.00	All fees approved	All expenses approved
On or about March 30, 2007	January 1, 2007 - January 31, 2007	\$2,651.00	\$0.00	All fees approved	All expenses approved
On or about March 30, 2007	February 1, 2007 - February 28, 2007	\$11,678.00	\$0.00	All fees approved	All expenses approved
On or about July 18, 2007	March 1, 2007 - March 31, 2007	\$17,766.00	\$27.59	All fees approved	All expenses approved
On or about July 18, 2007	April 1, 2007 - April 30, 2007	\$10,324.50	\$93.62	All fees approved	All expenses approved
On or about July 18, 2007	May 1, 2007 - May 31, 2007	\$2,159.50	\$7.03	All fees approved	All expenses approved
On or about October 12, 2007	June 1, 2007 - June 30, 2007	\$13,997.00	\$1.86	All fees approved	All expenses approved
On or about October 12, 2007	August 1, 2007 - August 31, 2007	\$1,433.00	\$0.00	All fees approved	All expenses approved
On or about February 25, 2008	September 1, 2007 - September 31, 2007	\$3,565.00	\$0.00	Pending	Pending
On or about February 25, 2008	October 1, 2007 - October 31, 2007	\$11,402.00	\$0.00	Pending	Pending
On or about February 25, 2008	November 1, 2007 - November 30, 2007	\$17,885.50	\$0.00	Pending	Pending
On or about February 25, 2008	December 1, 2007 - December 31, 2007	\$1,860.00	\$0.00	Pending	Pending

LATHAM & WATKINS LLP PROFESSIONALS

Name of Attorney	Position with the Applicant	Number of Years as an Attorney	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Nicholas J. DeNovio	Partner	19	Tax	895.00	9.00	8,055.00
JK Sanchez	Associate	1	Unassigned	350.00	.80	280.00
Total for Attorneys					9.80	\$8,335.00

COMPENSATION BY MATTER

Matter Number	Matter	Total Hours	Total Fees Requested
042362-0000	Federal Tax General Planning	9.80	\$8,335.00
	Total Compensation	2.40	\$8,335.00

EXPENSE SUMMARY FOR FEDERAL TAX GENERAL PLANNING

Description	Amount
Telephone	0.47
Total	\$0.47

WHEREFORE, L&W respectfully requests that, for the period January 1, 2008 through January 31, 2008, an interim allowance be made to L&W for compensation in the amount of \$8,335.00 and payment of \$6,668.00 (80% of the allowed fees), and reimbursement of \$.47 (100% of the allowed expenses) be authorized for a total payment of \$6,668.47, and for such other and further relief as this Court may deem just and proper.

Washington, D.C.
Dated: April 26, 2008

Respectfully submitted,

LATHAM & WATKINS LLP

Nicholas J. DeNovio, Esq.
Latham & Watkins LLP
555 Eleventh Street, N.W., Suite 1000
Washington, D.C. 20004-1304
Telephone (202) 637-2200

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

**FEE DETAIL FOR LATHAM & WATKINS LLP'S MONTHLY
SPECIAL TAX COUNSEL FEE APPLICATION**

² The debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circé Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darez Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester new Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Koontenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

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 Washington, D.C. 20004-1304
 Tel. +1.202.637.2200 Fax: +1.202.637.2201
www.lw.com

LATHAM & WATKINS LLP

INVOICE

March 11, 2008

W.R. GRACE & CO.
 5400 BROKEN SOUND BLVD. NW
 BOCA RATON, FL 33487

Tax identification No: 95 2018373

REMITTANCE INSTRUCTIONS

WIRE TRANSFERS:	CHECKS:
Bank: Citibank, Delaware	Latham & Watkins LLP
One Penn's Way	P.O. Box 7247-8202
New Castle, DE 19720	Philadelphia, PA
ABA: 0311-00209	19170-8202
SWIFT: CITIUS33	
Account Name: Latham & Watkins LLP	
Account Number: 3911-7003	

Please identify your check or wire transfer with the following numbers:
 Invoice No. 80301930
 File No. 042362-0000

For questions call:
 Sharon Lewis at (202) 350-5068

For professional services rendered through January 31, 2008
 re: FEDERAL TAX GENERAL PLANNING

<u>Date</u>	Attorney/ Paralegal	<u>Hours</u>	<u>Description</u>
01/07/08	NJD	2.00	TELEPHONE CONFERENCES WITH ALAN GIBBONS REGARDING SECTION 367 ISSUES; REVIEW OF REGULATIONS REGARDING GAIN RECOGNITION AGREEMENT ISSUES
01/09/08	NJD	1.70	SECTION 367 ISSUES PER CONVERSATION WITH ALAN GIBBONS; REVIEW RECENT GRA REGULATIONS UNDER REGULATIONS SECTION 1.367(A)-8; REVIEW RECENT PLR ISSUANCE BY INTERNAL REVENUE SERVICE ON GRA QUALIFICATION
01/10/08	NJD	2.30	REVIEW SECTION 367 ISSUES PER INQUIRY FROM ALAN GIBBONS REGARDING SUBSTANTIALLY ALL TEST
01/17/08	NJD	.50	REVIEW OF ASSET PURCHASE AGREEMENT BETWEEN GERMAN SUBSIDIARIES WITH REGARD TO SECTION 367 ISSUES
01/17/08	JKS	.80	CONFERENCE WITH N. DENOVIO
01/21/08	NJD	1.70	REVIEW SECTION 367 ISSUES WITH REGARD TO RESTRUCTURING OF GERMAN ASSETS
01/22/08	NJD	.80	REVIEW OF SECTION 367 ISSUES; TELEPHONE CALL WITH ALAN GIBBONS

BALANCE DUE AND PAYABLE TO REMITTANCE ADDRESS UPON RECEIPT.
 FOR PROPER CREDIT, PLEASE RETURN COPY OF INVOICE WITH YOUR CHECK IDENTIFIED BY # 80301930
 DC\1083582.1

Attorney Hours:

N J DENOVIO	(PARTNER)	9.00 hrs @	\$895.00 /hr	\$8,055.00
J K SANCHEZ	(ASSOC (BAR PDG))	.80 hrs @	\$350.00 /hr.	\$ 280.00

Paralegal Hours:

Total Services	9.8 hrs	\$8,335.00
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Other charges:

TELEPHONE	<u>0.47</u>
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Total other charges	<u>.47</u>
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Total current charges	<u>8,335.47</u>
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Balance due from previous billing:	<u>35,619.04</u>
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BALANCE DUE	<u>\$43,954.51</u>
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BALANCE DUE AND PAYABLE TO REMITTANCE ADDRESS UPON RECEIPT
FOR PROPER CREDIT, PLEASE RETURN COPY OF INVOICE WITH YOUR CHECK IDENTIFIED BY # 80301930

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
W. R. GRACE & CO., et al.¹) Case No. 01-1139 (JKF)
) Jointly Administered
Debtors.)
Objection Deadline: June 4, 2008 at 4:00 p.m.
Hearing Date: TBD only if necessary

**NO ORDER REQUIRED CERTIFICATION OF NO OBJECTION
REGARDING APPLICATION OF LATHAM & WATKINS LLP FOR
COMPENSATION FOR SERVICES AND REIMBURSEMENT OF EXPENSES AS
SPECIAL TAX COUNSEL TO W. R. GRACE & CO., ET AL., FOR THE PERIOD
FROM JANUARY 1, 2008, THROUGH JANUARY 31, 2008 (DOCKET NO. 18716)**

The undersigned hereby certifies that, as of the date hereof, he has received no answer, objection or other responsive pleading to the *Application of Latham & Watkins LLP ("L&W") for Compensation for Services and Reimbursement of Expenses as Special Tax Counsel to W. R. Grace & Co., et al., for the Period from January 1, 2008 through January 31, 2008* (the "Application"). The undersigned further certifies that he has caused the Court's docket in this case to be reviewed and no answer, objection or other responsive pleading

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darez Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

to the Application appears thereon. Pursuant to the Application, objections to the Application were to be filed and served no later than June 4, 2008.

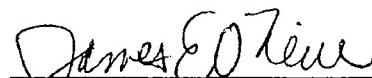
Pursuant to the Administrative Order Under 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members (the "Order") dated May 3, 2001, the Debtors are authorized to pay L&W \$6,668.00 which represents 80% of the fees (\$8,335.00), and \$0.00 which represents 100% of the expenses requested in the Application for the period January 1, 2008 through January 31, 2008, upon the filing of this Certification and without the need for entry of a Court order approving the Application.

Dated: June 5, 2008

KIRKLAND & ELLIS LLP
David M. Bernick P.C.
Janet S. Baer
200 East Randolph Drive
Chicago, Illinois 60601
Telephone: (312) 861-2000
Facsimile: (312) 861-2200

and

PACHULSKI STANG ZIEHL & JONES LLP



Laura Davis Jones (Bar No. 2436)
James E. O'Neill (Bar No. 4042)
Timothy P. Cairns (Bar No. 4228)
919 North Market Street, 17th Floor
P.O. Box 8705
Wilmington, Delaware 19899-8705 (Courier 19801)
Telephone: (302) 652-4100
Facsimile: (302) 652-4400

Co-Counsel to Debtors and Debtors-in-Possession

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

**SUMMARY APPLICATION OF LATHAM & WATKINS LLP FOR
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Name of Applicant:	<u>Latham & Watkins LLP ("L&W")</u>
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Amount of Compensation sought as actual, reasonable and necessary:	<u>\$6,402.50</u>
Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$562.00</u>
This is a(n) <input checked="" type="checkbox"/> monthly, <input type="checkbox"/> interim, <input type="checkbox"/> final application.	

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On or about October 20, 2006	August 1, 2006 – August 31, 2006	\$13,317.50	\$6.18	All fees approved	All expenses approved
On or about October 20, 2006	September 1, 2006 – September 31, 2006	\$3,347.00	\$4.79	All fees approved	All expenses approved
On or about October 20, 2006	October 1, 2006 – October 31, 2006	\$2,571.00	\$4.34	All fees approved	All expenses approved
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On or about March 30, 2007	December 1, 2006 – December 31, 2006	\$2,332.50	\$0.00	All fees approved	All expenses approved
On or about March 30, 2007	January 1, 2007 – January 31, 2007	\$2,651.00	\$0.00	All fees approved	All expenses approved
On or about March 30, 2007	February 1, 2007 – February 28, 2007	\$11,678.00	\$0.00	All fees approved	All expenses approved
On or about July 18, 2007	March 1, 2007 – March 31, 2007	\$17,766.00	\$27.59	All fees approved	All expenses approved
On or about July 18, 2007	April 1, 2007 – April 30, 2007	\$10,324.50	\$93.62	All fees approved	All expenses approved
On or about July 18, 2007	May 1, 2007 – May 31, 2007	\$2,159.50	\$7.03	All fees approved	All expenses approved
On or about October 12, 2007	June 1, 2007 – June 30, 2007	\$13,997.00	\$1.86	All fees approved	All expenses approved
On or about October 12, 2007	August 1, 2007 – August 31, 2007	\$1,433.00	\$0.00	All fees approved	All expenses approved
On or about February 25, 2008	September 1, 2007 – September 31, 2007	\$3,565.00	\$0.00	Pending	Pending
On or about February 25, 2008	October 1, 2007 – October 31, 2007	\$11,402.00	\$0.00	Pending	Pending
On or about February 25, 2008	November 1, 2007 – November 30, 2007	\$17,885.50	\$0.00	Pending	Pending
On or about February 25, 2008	December 1, 2007 – December 31, 2007	\$1,860.00	\$0.00	Pending	Pending

LATHAM & WATKINS LLP PROFESSIONALS

Name of Attorney	Position with the Applicant	Number of Years as an Attorney	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Nicholas J. DeNovio	Partner	19	Tax	895.00	5.90	\$5,280.50
Total for Attorneys					5.90	\$5,280.50

Name of Legal Assistant	Position with the Applicant	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Elizabeth Arnold	Paralegal	Bankruptcy	255.00	4.40	1,122.00
Total for Legal Assistants				4.40	\$1,122.00

COMPENSATION BY MATTER

Matter Number	Matter	Total Hours	Total Fees Requested
042362-0000	Federal Tax General Planning	10.3	6,402.50
Total Compensation		10.3	\$6,402.50

WHEREFORE, L&W respectfully requests that, for the period February 1, 2008 through February 29, 2008, an interim allowance be made to L&W for compensation in the amount of \$6,402.50 and payment of \$5,122.00 (80% of the allowed fees), and reimbursement of \$0.00 (100% of the allowed expenses) be authorized for a total payment of \$5,122.00, and for such other and further relief as this Court may deem just and proper.

Washington, D.C.
Dated: April 20, 2008

Respectfully submitted,

LATHAM & WATKINS LLP



Nicholas J. DeNovio, Esq.
Latham & Watkins LLP
555 Eleventh Street, N.W., Suite 1000
Washington, D.C. 20004-1304
Telephone (202) 637-2200

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:
W. R. GRACE & CO., et al.²
Debtors.

) Chapter 11
)
) Case No. 01-01139 (JKF)
) (Jointly Administered)
)
) **Objection Deadline:** _____, 2008,
at 4:00 p.m. (prevailing eastern time)

**FEE DETAIL FOR LATHAM & WATKINS LLP'S MONTHLY
SPECIAL TAX COUNSEL FEE APPLICATION
FOR THE PERIOD FEBRUARY 1, 2008 THROUGH FEBRUARY 29, 2008**

² The debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-I Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHIP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarq, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GLC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester new Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homeo International, Inc., Koontenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cumings, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

555 Eleventh Street, N.W., Suite 1000
 Washington, D.C. 20004-1304
 Tel: +1.202.637.2200 Fax: +1.202.637.2201
www.lw.com

LATHAM & WATKINS LLP

INVOICE

March 11, 2008

W.R. GRACE & CO.
 5400 BROKEN SOUND BLVD. NW
 BOCA RATON, FL 33487

Tax Identification No: 95-2018373

REMITTANCE INSTRUCTIONS

WIRE TRANSFERS:	CHECKS:
Bank: Citibank, Delaware	Latham & Watkins LLP
One Penn's Way	P.O. Box 7247-8202
New Castle, DE 19720	Philadelphia, PA
ABA: 0311-00209	19170-8202
SWIFT: CITIUS33	
Account Name: Latham & Watkins LLP	
Account Number: 3911-7003	

Please identify your check or wire transfer with the following numbers
 Invoice No. 80303456
 File No. 042362-0000

For questions call:
 Sharon Lewis at (202) 350-5068

For professional services rendered through February 29, 2008
 re: **FEDERAL TAX GENERAL PLANNING**

<u>Date</u>	<u>Attorney/ Paralegal</u>	<u>Hours</u>	<u>Description</u>
02/14/08	NJD	1.60	TELEPHONE CONFERENCE WITH ALAN GIBBONS; REVIEW SECTION 304 AND SECTION 367 ISSUES REGARDING INTERNATIONAL RESTRUCTURING
02/15/08	ECA	3.60	REVIEW INVOICES AND PREPARE MONTHLY FEE STATEMENTS FOR, SEPTEMBER, OCTOBER, NOVEMBER AND DECEMBER 2007; FORWARD SAME TO N. DENOVIO FOR REVIEW AND SIGNATURE.
02/25/08	NJD	3.00	REVIEW INTERNATIONAL STRUCTURING; SECTION 367; OTHER TECHNICAL ISSUES IN PREPARATION FOR MEETING AT GRACE HEADQUARTERS
02/25/08	ECA	.80	REVIEW MONTHLY FEE STATEMENTS AND FORWARD SAME TO DELAWARE FOR FILING.
02/26/08	NJD	1.00	MEETING WITH MR. GIBBONS AND MS. FILON IN BOCA RATON HEADQUARTERS
02/27/08	NJD	.30	TELEPHONE CONFERENCE WITH ALAN GIBBONS

Attorney Hours:

N J DENOVIO	(PARTNER)	5.90 hrs <i>at</i>	\$895.00 /hr.	\$5,280.50
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BALANCE DUE AND PAYABLE TO REMITTANCE ADDRESS UPON RECEIPT.
 FOR PROPER CREDIT, PLEASE RETURN COPY OF INVOICE WITH YOUR CHECK IDENTIFIED BY # 80303456
 DC:1083587.1

Paralegal Hours:

E C ARNOLD	(PARALEGAL)	<u>4.40 hrs @</u>	\$255.00 /hr.	\$1,122.00
Total Services		10.3 hrs		\$6,402.50
<u>Other charges:</u>				
AIRFARE & TRAINFARE		<u>.562.00</u>		
Total other charges				<u>.562.00</u>

Total current charges	<u>6,964.50</u>
Balance due from previous billing:	<u>35,619.04</u>
BALANCE DUE	<u>\$42,583.54</u>

BALANCE DUE AND PAYABLE TO REMITTANCE ADDRESS UPON RECEIPT.
FOR PROPER CREDIT, PLEASE RETURN COPY OF INVOICE WITH YOUR CHECK IDENTIFIED BY # 80303456

IN THE UNITED STATES BANKRUPTCY COURT

FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
W. R. GRACE & CO., et al.¹,) Case No. 01-1139 (JKF)
) Jointly Administered
Debtors.)
Objection Deadline: June 4, 2008 at 4:00 p.m.
Hearing Date: TBD only if necessary

**NO ORDER REQUIRED CERTIFICATION OF NO OBJECTION
REGARDING APPLICATION OF LATHAM & WATKINS LLP FOR
COMPENSATION FOR SERVICES AND REIMBURSEMENT OF EXPENSES AS
SPECIAL TAX COUNSEL TO W. R. GRACE & CO., ET AL., FOR THE PERIOD
FROM FEBRUARY 1, 2008, THROUGH FEBRUARY 29, 2008 (DOCKET NO. 18718)**

The undersigned hereby certifies that, as of the date hereof, he has received no answer, objection or other responsive pleading to the *Application of Latham & Watkins LLP ("L&W") for Compensation for Services and Reimbursement of Expenses as Special Tax Counsel to W. R. Grace & Co., et al., for the Period from February 1, 2008 through February 29, 2008* (the "Application"). The undersigned further certifies that he has caused the Court's docket in this case to be reviewed and no answer, objection or other responsive pleading

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

to the Application appears thereon. Pursuant to the Application, objections to the Application were to be filed and served no later than June 4, 2008.

Pursuant to the Administrative Order Under 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members (the "Order") dated May 3, 2001, the Debtors are authorized to pay L&W \$5,122.00 which represents 80% of the fees (\$6,402.50), and \$0.00 which represents 100% of the expenses requested in the Application for the period February 1, 2008 through February 29, 2008, upon the filing of this Certification and without the need for entry of a Court order approving the Application.

Dated: June 5, 2008

KIRKLAND & ELLIS LLP
David M. Bernick P.C.
Janet S. Baer
200 East Randolph Drive
Chicago, Illinois 60601
Telephone: (312) 861-2000
Facsimile: (312) 861-2200

and

PACHULSKI STANG ZIEHL & JONES LLP



Laura Davis Jones (Bar No. 2436)
James E. O' Neill (Bar No. 4042)
Timothy P. Cairns (Bar No. 4228)
919 North Market Street, 17th Floor
P.O. Box 8705
Wilmington, Delaware 19899-8705 (Courier 19801)
Telephone: (302) 652-4100
Facsimile: (302) 652-4400

Co-Counsel to Debtors and Debtors-in-Possession

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:) Chapter 11
)
W. R. GRACE & CO., et al., ¹) Case No. 01-01139 (JKF)
) (Jointly Administered)
)
Debtors.) Objection Deadline: _____, 2008, at ___:00 p.m. (prevailing eastern time)

**SUMMARY APPLICATION OF LATHAM & WATKINS LLP FOR
COMPENSATION FOR SERVICES AND REIMBURSEMENT OF EXPENSES AS
SPECIAL TAX COUNSEL TO W. R. GRACE & CO., ET AL., FOR THE
PERIOD FROM MARCH 1, 2008, THROUGH MARCH 31, 2008**

Name of Applicant:	Latham & Watkins LLP ("L&W")
Authorized to Provide Professional Services to:	W. R. Grace & Co., et al., Debtors and Debtors-in Possession
Date of Retention:	Retention Order entered June 16, 2004, effective nunc pro tunc from April 1, 2001, Order Authorizing Expansion entered March 27, 2006,
Period for which compensation and reimbursement is sought:	March 1, 2008 through March 31, 2008
Amount of Compensation sought as actual, reasonable and necessary:	<u>\$7,828.50</u>
Amount of Expense Reimbursement sought as actual, reasonable and necessary:	<u>\$0.00</u>
This is a(n) <u>X</u> monthly, ___ interim, ___ final application.	

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The total time expended for the preparation of this application is approximately 1 hours, and the corresponding estimated compensation *that will be requested in a future application* is approximately \$400.00.

This is the third monthly application for interim compensation of services for the January-March 2008 quarter that Latham & Watkins LLP has filed with the Bankruptcy Court in the Chapter 11 Cases. The following applications have been filed previously in the Chapter 11 Cases:

Date Filed	Period Covered	Requested Fees	Requested Expenses	Approved Fees	Approved Expenses
On or about August 9, 2004	December 2003 – June 2004	\$211,719.00	\$6,927.50	All fees approved	\$6,897.50 approved
On or about August 25, 2004	July 1, 2004 – July 31, 2004	\$11,334.50	\$201.32	All fees approved	All expenses approved
On or about October 25, 2004	August 1, 2004 – August 31, 2004 and September 1, 2004 – September 30, 2004	\$81,729.50	\$5,199.44	All fees approved	All expenses approved
On or about November 25, 2004	October 1, 2004 – October 30, 2004	\$45,050.00	\$1,825.59	All fees approved	All expenses approved
On or about December 25, 2004	November 1, 2004 – November 30, 2004	\$31,913.50	\$1,509.91	All fees approved	All expenses approved
On or about January 25, 2005	December 1, 2004 – December 31, 2004	\$26,177.50	\$1,282.35	All fees approved	All expenses approved
On or about February 4, 2005	July 1, 2004 – September 30, 2004	\$93,064.00	\$5,400.76	All fees approved	All expenses approved
On or about February 25, 2005	January 1, 2005 – January 31, 2005	\$23,485.50	\$3,14.93	All fees approved	All expenses approved
On or about March 25, 2005	February 1, 2005 – February 28, 2005	\$22,065.00	\$628.01	All fees approved	All expenses approved
On or about May 19, 2005	October 1, 2004 – December 31, 2004	\$103,141.00	\$4,617.85	All fees approved	All expenses approved
On or about May 24, 2005	March 1, 2005 – March 31, 2005	\$39,952.00	\$160.88	All fees approved	All expenses approved
On or about May 24, 2005	January 1, 2005 – March 31, 2005	\$85,502.50	\$1,103.82	All fees approved	All expenses approved
On or about May 26, 2005	April 1, 2005 – April 30, 2005	\$33,385.50	\$593.50	All fees approved	All expenses approved
On or about July 8, 2005	May 1, 2005 – May 31, 2005	\$15,799.50	\$956.63	All fees approved	All expenses approved
On or about August 9, 2005	June 1, 2005 – June 30, 2005	\$3,343.00	\$332.11	All fees approved	All expenses approved
On or about August 9, 2005	April 1, 2005 – June 30, 2005	\$52,528.00	\$1,882.24	All fees approved	All expenses approved
On or about September 19, 2005	July 1, 2005 – July 31, 2005	\$1,392.00	\$8.93	All fees approved	All expenses approved

On or about October 10, 2005	August 1, 2005 – August 31, 2005	\$698.50	\$39.03	All fees approved	All expenses approved
On or about October 26, 2005	September 1, 2005 – September 30, 2005	\$736.50	\$5.32	All fees approved	All expenses approved
On or about October 26, 2005	July 1, 2005 – September 30, 2005	\$2,827.00	\$53.28	All fees approved	All expenses approved
On or about December 28, 2005	October 1, 2005 – October 31, 2005	\$689.00	\$9.34	All fees approved	All expenses approved
On or about January 13, 2006	November 1, 2005 – November 30, 2005	\$73.50	\$6.45	All fees approved	All expenses approved
On or about October 20, 2006	June 1, 2006 – June 30, 2006	\$16,407.50	\$0.00	All fees approved	All expenses approved
On or about October 20, 2006	July 1, 2006 – July 31, 2006	\$16,122.50	\$35.61	All fees approved	All expenses approved
On or about October 20, 2006	August 1, 2006 – August 31, 2006	\$13,317.50	\$6.18	All fees approved	All expenses approved
On or about October 20, 2006	September 1, 2006 – September 31, 2006	\$3,347.00	\$4.79	All fees approved	All expenses approved
On or about October 20, 2006	October 1, 2006 – October 31, 2006	\$2,571.00	\$4.34	All fees approved	All expenses approved
On or about October 20, 2006	November 1, 2006 – November 30, 2006	\$2,862.50	\$0.00	All fees approved	All expenses approved
On or about March 30, 2007	December 1, 2006 -- December 31, 2006	\$2,332.50	\$0.00	All fees approved	All expenses approved
On or about March 30, 2007	January 1, 2007 – January 31, 2007	\$2,651.00	\$0.00	All fees approved	All expenses approved
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On or about February 25, 2008	September 1, 2007 – September 31, 2007	\$3,565.00	\$0.00	Pending	Pending
On or about February 25, 2008	October 1, 2007 – October 31, 2007	\$11,402.00	\$0.00	Pending	Pending
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On or about February 25, 2008	December 1, 2007 – December 31, 2007	\$1,860.00	\$0.00	Pending	Pending

LATHAM & WATKINS LLP PROFESSIONALS

Name of Attorney	Position with the Applicant	Number of Years as an Attorney	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Nicholas J. DeNovio	Partner	19	Tax	895.00	6.20	5,549.00
VC Barbosa	Associate	2	Unassigned	485.00	4.7	2,279.50
Total for Attorneys					10.9	\$7,828.50

COMPENSATION BY MATTER

Matter Number	Matter	Total Hours	Total Fees Requested
042362-0000	Federal Tax General Planning	10.9	\$7,828.50
	Total Compensation	10.9	\$7,828.50

EXPENSE SUMMARY FOR FEDERAL TAX GENERAL PLANNING

Description	Amount
Total	\$0.00

WHEREFORE, L&W respectfully requests that, for the period March 1, 2008 through March 31, 2008, an interim allowance be made to L&W for compensation in the amount of \$7,828.50 and payment of \$6,262.80 (80% of the allowed fees), and for such other and further relief as this Court may deem just and proper.

Washington, D.C.
Dated: April 30, 2008

Respectfully submitted,

LATHAM & WATKINS LLP

Nicholas J. DeNovio, Esq.
Latham & Watkins LLP
555 Eleventh Street, N.W., Suite 1000
Washington, D.C. 20004-1304
Telephone (202) 637-2200

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:
W. R. GRACE & CO., et al.²
Debtors.

) Chapter 11
)
) Case No. 01-01139 (JKF)
)(Jointly Administered)
)
)(
)(**Objection Deadline:** _____, 2008,
at 4:00 p.m. (prevailing eastern time)

**FEE DETAIL FOR LATHAM & WATKINS LLP'S MONTHLY
SPECIAL TAX COUNSEL FEE APPLICATION
FOR THE PERIOD MARCH 1, 2008 THROUGH MARCH 31, 2008**

² The debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-I Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darez Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester new Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Koontenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

555 Eleventh Street, N.W., Suite 1000
 Washington, D.C. 20004-1304
 Tel: +1 202.637.2200 Fax: +1 202.637.2201
www.lw.com

LATHAM & WATKINS LLP

INVOICE

March 31, 2008

W.R. GRACE & CO.
 5400 BROKEN SOUND BLVD. NW
 BOCA RATON, FL 33487

Tax Identification No. 95-2018373

REMITTANCE INSTRUCTIONS

WIRE TRANSFERS:	CHECKS:
Bank: Citibank, Delaware	Latham & Watkins LLP
One Penn's Way	P.O. Box 7247-8202
New Castle, DE 19720	Philadelphia, PA
ABA: 0311-00209	19170-8202
SWIFT: CITIUS33	
Account Name: Latham & Watkins LLP	
Account Number: 3911-7003	

Please identify your check or wire transfer with the following numbers:
 Invoice No. 80305008
 File No. 042362-0000

For questions call:
 Sharon Lewis at (202) 350-5068

For professional services rendered through March 31, 2008
 re: **FEDERAL TAX GENERAL PLANNING**

<u>Date</u>	<u>Attorney/ Paralegal</u>	<u>Hours</u>	<u>Description</u>
03/01/08	NJD	1.20	FOLLOW UP ON SECTION 367 AND CERTAIN OTHER ITEMS RAISED DURING MEETING IN BOCA RATON HEADQUARTERS EARLIER IN THE WEEK
03/06/08	NJD	.20	REVIEW SECTION 367 ISSUES
03/10/08	NJD	2.60	GERMAN RESTRUCTURING ISSUES; SECTION 367 ISSUES; EMAIL EXCHANGES WITH ALAN GIBBONS
03/18/08	NJD	.20	REVIEW SECTION 367 ISSUES
03/24/08	NJD	1.00	REVIEW GERMAN RESTRUCTURING ISSUES ; REVIEW MATERIALS FROM ALAN GIBBONS
03/27/08	NJD	1.00	TELEPHONE CONFERENCES WITH ALAN GIBBONS REGARDING SECTION 367 ISSUES WITH RESPECT TO INTERNATIONAL RESTRUCTURING; REVIEW REGULATIONS REGARDING SAME
03/30/08	VCB	2.00	RESEARCH TAX AUTHORITIES AND COMMENTARY REGARDING TREATMENT OF TRANSFERS OF STOCK TO FOREIGN CORPORATIONS IN SECTION 367 AND ELECTIONS UNDER SECTION 7701
03/31/08	VCB	2.70	RESEARCH TAX AUTHORITIES AND COMMENTARY REGARDING TREATMENT OF TRANSFERS OF STOCK TO FOREIGN CORPORATIONS IN SECTION 367 AND ELECTIONS

BALANCE DUE AND PAYABLE TO REMITTANCE ADDRESS UPON RECEIPT.
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 DC\1092999.1

<u>Date</u>	<u>Attorney/ Paralegal</u>	<u>Hours</u>	<u>Description</u>
UNDER SECTION 7701			
<u>Attorney Hours:</u>			
N J DENOVIO	(PARTNER, SR.)	6.20 hrs @	\$895.00 /hr.
V C BARBOSA	(ASSOCIATE)	4.70 hrs @	\$485.00 /hr.
			\$5,549.00 \$2,279.50

Paralegal Hours:

Total Services	10.9 hrs	\$7,828.50
Total current charges		<u>\$7,828.50</u>
Balance due from previous billing:		<u>50,919.01</u>
BALANCE DUE		<u>\$58,747.51</u>

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IN THE UNITED STATES BANKRUPTCY COURT

FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
W. R. GRACE & CO., et al.¹,) Case No. 01-1139 (JKF)
) Jointly Administered
Debtors.)

Objection Deadline: June 4, 2008 at 4:00 p.m.
Hearing Date: TBD only if necessary

**NO ORDER REQUIRED CERTIFICATION OF NO OBJECTION
REGARDING APPLICATION OF LATHAM & WATKINS LLP FOR
COMPENSATION FOR SERVICES AND REIMBURSEMENT OF EXPENSES AS
SPECIAL TAX COUNSEL TO W. R. GRACE & CO., ET AL., FOR THE PERIOD
FROM MARCH 1, 2008, THROUGH MARCH 31, 2008 (DOCKET NO. 18719)**

The undersigned hereby certifies that, as of the date hereof, he has received no answer, objection or other responsive pleading to the *Application of Latham & Watkins LLP ("L&W") for Compensation for Services and Reimbursement of Expenses as Special Tax Counsel to W. R. Grace & Co., et al., for the Period from March 1, 2008 through March 31, 2008* (the "Application"). The undersigned further certifies that he has caused the Court's docket in this case to be reviewed and no answer, objection or other responsive pleading to the

¹ The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homeo International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

Application appears thereon. Pursuant to the Application, objections to the Application were to be filed and served no later than June 4, 2008.

Pursuant to the Administrative Order Under 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members (the "Order") dated May 3, 2001, the Debtors are authorized to pay L&W \$6,262.80 which represents 80% of the fees (\$7,828.50), and \$0.00 which represents 100% of the expenses requested in the Application for the period March 1, 2008 through March 31, 2008, upon the filing of this Certification and without the need for entry of a Court order approving the Application.

Dated: June 5, 2008

KIRKLAND & ELLIS LLP
David M. Bernick P.C.
Janet S. Bacr
200 East Randolph Drive
Chicago, Illinois 60601
Telephone: (312) 861-2000
Facsimile: (312) 861-2200

and

PACHULSKI STANG ZIEHL & JONES LLP



Laura Davis Jones (Bar No. 2436)
James E. O'Neill (Bar No. 4042)
Timothy P. Cairns (Bar No. 4228)
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Co-Counsel to Debtors and Debtors-in-Possession